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Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Santiago **Wins** (Uruguay)

I. Introduction

1. At its 3rd plenary meeting, on 19 September 2001, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-sixth session, and to allocate to the Fifth Committee, the item entitled:

> "Financial reports and audited financial statements, and reports of the Board of Auditors:
>
> "(a) United Nations peacekeeping operations;
>
> "(b) Voluntary funds administered by the United Nations High Commissioner for Refugees".

2. The Fifth Committee considered the item at its 15th, 16th and 28th meetings, on 22 and 23 October and 19 November 2001. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/56/SR.15, 16 and 28).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Audited financial statements and report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the period ended 31 December 2000;[1]

[1] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).

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(b) Second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 1999 (A/56/66);

(c) Second report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the United Nations funds and programmes for the biennium ended 31 December 1999 (A/56/66/Add.1);

(d) Note by the Secretary-General transmitting the report of the Board of Auditors on the implementation of its recommendations (A/56/132);

(e) Report of the Advisory Committee on Administrative and Budgetary Questions (A/56/436).

4. At the 15th meeting, on 22 October, the Director of External Audit and Chairman of the Audit Operations Committee of the Board of Auditors introduced the report of the Board (see A/C.5/56/SR.15).

II. Consideration of draft resolution A/C.5/56/L.6

5. At the 28th meeting, on 19 November, the representative of Egypt and coordinator of the informal consultations on the item introduced, on behalf of the Chairman, a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/56/L.6).

6. At the same meeting, the Committee adopted draft resolution A/C.5/56/L.6 without a vote (see para. 7).

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the year ended 31 December 2000, the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees,[2] the report of the Board on implementation of its recommendations,[3] the second report of the Secretary-General on the implementation of the recommendations of the Board on the accounts of the United Nations and on the United Nations funds and programmes

[2] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).

[3] A/56/132, annex, appendix.

for the biennium ended 31 December 1999,[4] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[5]

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2000;[2]

2. *Endorses* the recommendations of the Board of Auditors contained in its report[6] and the recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[5]

3. *Welcomes* the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors[4] and the report of the Board on the implementation of its recommendations;[3]

4. *Requests* the audited organizations to take all necessary steps to expeditiously implement the outstanding audit recommendations;

5. *Notes with concern* the qualified audit opinion on the financial statements of the United Nations High Commissioner for Refugees, and requests the audited organizations to cooperate fully with the Board of Auditors and to present the requested information and documentation in a comprehensive and timely manner so that this does not lead in future to similar qualified opinions.

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[4] A/56/66 and Add.1.

[5] A/56/436.

[6] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5), chap. I.